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Tax Bulletin

Tax Bulletin 17-07

Effective Date: Oct. 1, 2007

Re: Increase of Municipal Energy Sales and Use Tax Rate by the Municipalities of Enoch and Cedar Hills

Utah Code §10-1-304 allows a municipality legislative body to impose a municipal energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6 percent of the delivered value of the taxable energy. The municipality of Enoch (Iron County) has adopted an ordinance increasing the municipal energy sales and use tax from 1 percent to 5 percent effective Oct. 1, 2007, and the municipality of Cedar Hills (Utah County) has adopted an ordinance increasing the municipal energy sales and use tax from 5 percent to 6 percent effective Oct. 1, 2007.

Vendors must collect the 5 percent tax on all taxable transactions occurring in Enoch, and the 6 percent tax on all taxable transactions occurring in Cedar Hills on or after Oct. 1, 2007.

The tax rate will be reflected on municipal energy sales and use tax returns (TC-61E) beginning with the October monthly period (for monthly filers) or the October-December quarterly period (for quarterly filers) depending on filing frequency.

QUESTIONS...



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